

This letter advises whether items used at a landfill qualify for the pollution control facilities exemption. See 86 Ill. Adm. Code 130.335. (This is a PLR.)

July 26, 1999

Dear Xxxxx:

This Private Letter Ruling, issued pursuant to 2 Ill. Adm. Code 1200 (see enclosed), is in response to your follow-up letter of June 8, 1999 regarding our earlier response to you dated May 24, 1999 (ST 99-0023-PLR). Review of your request for a Private Letter Ruling disclosed that all information described in paragraphs 1 through 8 of subsection (b) of the enclosed copy of Section 1200.110 appears to be contained in your request. This Private Letter Ruling will bind the Department only with respect to COMPANY for the issue or issues presented in this ruling. Issuance of this ruling is conditioned upon the understanding that neither COMPANY nor a related taxpayer is currently under audit or involved in litigation concerning the issues that are the subject of this ruling request.

In your letter, you have stated and made inquiry as follows:

We are in receipt of the Private Letter Ruling (copy enclosed) that you issued to our client, COMPANY (the company') on May 24, 1999 relating to the equipment that it uses to prevent pollution of the atmosphere, groundwater and surface water in the operation of its landfill.

The Company requests that you issue a ruling on whether the materials listed on pages 3, 4 and 5 of the May 24, 1999 PLR qualify for the pollution control facilities exemp. Specifically, the materials are:

- HDPE geomembrane
- Geosynthetic Clay Liner
- Soil-bentonite slurry wall
- Geonet and Geocomposite drainage material
- Geotextile fabric
- Geogrid
- Perimeter berm and barrier system
- Pipes
- Lift Stations
- Leachate storage tanks
- Landfill gas flare system
- Landfill gas condensate knockouts/driplegs, and storage tanks
- Storm water cover and water basin system
- Erosion control materials
- Groundwater, leachate and gas monitoring wells

July 26, 1999

- Litter control fences

We incorporate into this request the description of the above-listed materials, the facts and circumstances surrounding their use and the relevant law from the May 24, 1999 PLR.

If you need any additional information, please contact NAME.

Your previous letter closed with a request that the Department issue a ruling in regards to the Company's equipment. We apologize for the confusion about what items you were asking about in your previous letter.

Based upon the descriptions contained in your earlier letter of October 30, 1998 (See, ST 99-0023 PLR), we believe that the following items qualify for the pollution control facilities exemption:

HDPE geomembrane  
Geosynthetic Clay Liner  
Soil-bentonite slurry wall  
Geonet and Geocomposite drainage material  
Geotextile fabric  
Geogrid  
Perimeter berms and barriers  
HDPE leachate collection and conveyance pipes, leachate re-circulation pipes, leachate cleanout pipes, gas extraction well pipes, gas header pipes, condensate conveyance pipes, pipe bedding materials, pipe fittings, well heads, valves, and flow meters  
Leachate collection materials, including control trenches, pumps, and electrical and pneumatic controls  
Lift Stations  
Leachate storage tanks  
Landfill gas flare materials  
Landfill gas condensate knockouts/driplegs, and storage tanks, including sumps/vessels, backfill material, pumps, valves, and flow meters  
Storm water cover and water basin materials, including culverts, concrete structures, risers, outlet structures, and riprap  
Erosion control materials, including topsoil, seed, fertilizer, mulch, silt fence, check dams, concrete ditch lining and erosion matting  
Litter control fences

Please note that pollution control monitoring devices which do not prevent, reduce, or eliminate pollution or treat, pretreat, modify, or dispose of any pollutants do not qualify for the pollution control facilities exemption. However, if the pollution control monitoring devices directly adjust other devices that actually reduce or prevent pollution, those the pollution control monitoring devices will qualify for the pollution control facilities exemption.

July 26, 1999

Your letter does not indicate that the groundwater, leachate, and gas monitoring wells, the landfill gas monitoring devices, and other condensate monitoring devices in any way prevents, reduces, or eliminates pollution or treats, pretreats, modifies, or disposes of any pollutants. The groundwater, leachate, and gas monitoring wells, the landfill gas monitoring devices, and other condensate monitoring devices do not qualify for the pollution control facilities exemption.

The facts upon which this ruling are based are subject to review by the Department during the course of any audit, investigation, or hearing and this ruling shall bind the Department only if the material facts as recited in this ruling are correct and complete. This ruling will cease to bind the Department if there is a pertinent change in statutory law, case law, rules or in the material facts recited in this ruling.

I hope this information is helpful. If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

Very truly yours,

Terry D. Charlton  
Associate Counsel

TDC:msk  
Enc.